

SIKKIM

GOVERNMENT



GAZETTE

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No. 210

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK**

No: GOS/CTD/2005-06/02-A1 (11)/101

Dated: 03/05/2013

NOTIFICATION

In exercise of the powers conferred by Section 24 of the Sikkim Value Added Tax Act, 2005 (5 of 2005), in supersession of notification No. 108/IT&CT Div/2007 dated 30.06.2007, the State Government hereby makes following amendments in the Schedule V and VI prescribed under Section 12 of the Act.

1. In the said Act, in Schedule V under the serial number 164 the words "Tobacco other than bidis and raw tobacco leaves" shall be substituted by the words "Miscellaneous item not covered in any other Schedule".
2. In the said Act, in Schedule V the existing serial number 165 shall be omitted.
3. In the said Act, in Schedule VI, serial number 1 shall be inserted.
4. In the said Act, in Schedule VI under serial number 1 the words "Tobacco and all its products including cigarettes and chewing tobacco, other than beedi leaves and raw tobacco" shall be inserted.

This notification shall be effective from 06th May 2013.

**COMMISSIONER-CUM-SECRETARY
FINANCE REVENUE & EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM**